



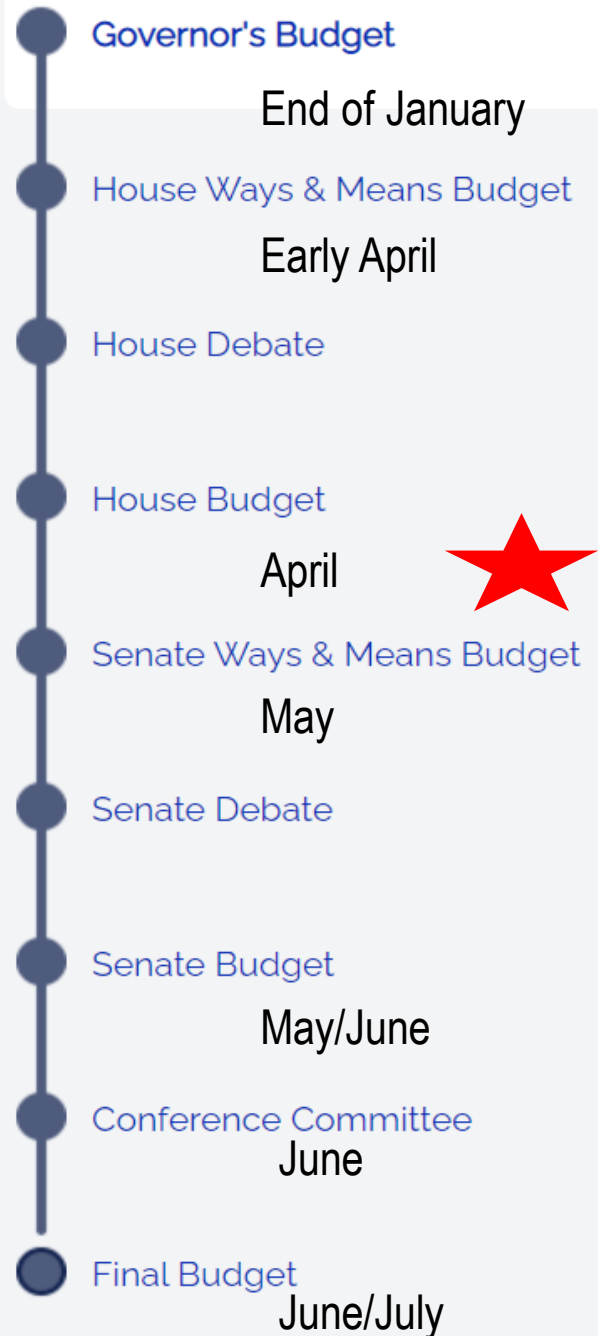
FY21/22 Budget Presentation

May 5, 2021

AGENDA

- External Budget Timeline
- Summary of Revenue
- Timing of Revenue
- Revenue Change Spreadsheet
- What you will find in your budget book
- Budget Book Table of Contents
- Things to know about the budget summary document
- DESE Chart of Accounts
- FSF Funding Summaries by School
- What is Fund Management
- Chapter 70 Changes
- ESSER Spending Plan
- Five Districtwide investments funded by ESSER

External Budget Timeline



About this step

The annual budget process begins each year when the Governor files recommendations as a bill with the House of Representatives. Under the state Constitution, the Governor must submit a proposal by the 4th Wednesday of January or, in the event of a new term, within five weeks later. This bill is called House 1 or "House 2" depending on the year.

Since the state budget process does not end until the summer, we must build our budget using the Governor's budget. **WE CAN'T WAIT!!!**



We have funds coming in from different pools or revenue sources. Though we have significant funds flowing in, we have just as many needs AND have to abide by the guidelines/restrictions for spending with categorical grants. Also, any spending plans must take into consideration that two of the three sources are temporary.

Summary of Revenue Sources for FY21/22

1. FY21/22 Chapter 70 - General Fund/Local Fund dollars (Increased \$11.5 million to \$178.5 million Chapter 70 due to **Student Opportunity Act**)

2. Grants

FY21-23 **ESSER II Funds** (\$17.8 million)

FY21-24 **ESSER III Funds** (\$40.2 million)

FY21-22 **ESSA** (Title grants \$7.3 million)





MA Department of Revenue

Division of Local Services

Preliminary Municipal Cherry Sheet Estimates

Data current as of 1/27/2021

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[Click for all Municipalities by Program](#)

Select a Fiscal Year: 2022 ▼

Select a Municipality: Lowell ▼

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FY2022 Preliminary Cherry Sheet Estimates

Lowell

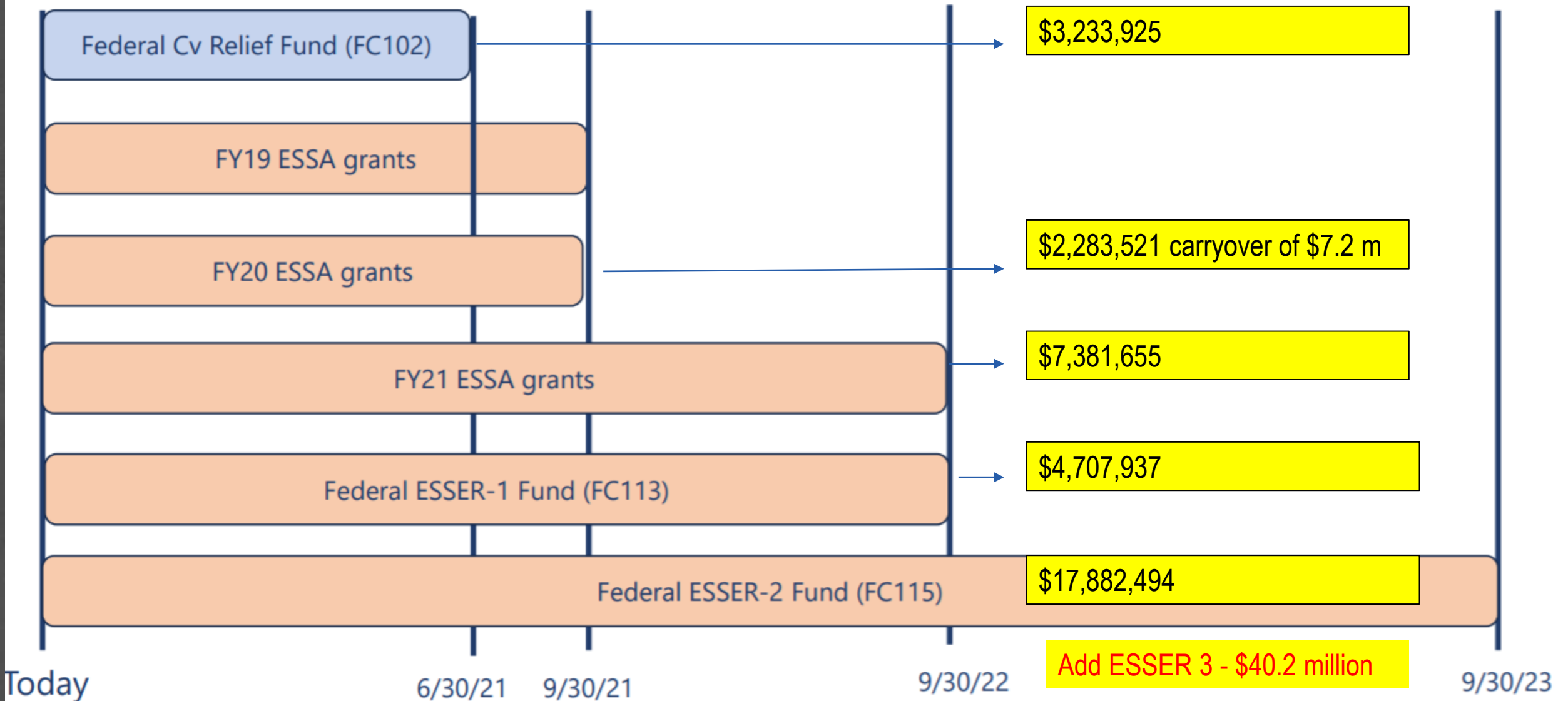
[Estimated Receipts](#)

[Estimated Assessments & Charges](#)



PROGRAM	FY2021 Cherry Sheet Estimate	FY2022 Governor's Budget Proposal	FY2022 HWM Budget Proposal	FY2022 SWM Budget Proposal	FY2022 Conference Committee
Education Receipts:					
Chapter 70	166,954,483	177,325,054	178,548,325		

Available Funding – Sequencing (First to Expire, First Spent!)



FY21/22 BUDGET SUMMARY									
					FY20/21 Modified		FY21/22		Changes
Chapter 70 State Aid:					\$166,954,483		\$178,548,325		\$11,593,842
		Chapter 70 Supplemental Aid							
		Hurricane Relief							
		Emergency Relief							
		Total State Aid			\$166,954,483		\$178,548,325		\$11,593,842
Total City Cash (Tax Levy)									
		Total Local Aid			\$15,736,053		\$15,736,053		\$0
Revenue - FY20/21 State & Local Aid					\$182,690,536		\$194,284,378		\$11,593,842
Grants/Allowed Offsets					\$25,843,717		\$71,561,914		\$45,718,197
		Total Revenue/Funding Sources			\$208,534,253		\$265,846,292		\$57,312,039
Expense - FY20/21 Local Budget:					\$182,690,536		\$194,284,378		\$11,593,842
Expense - Grant & Revolving Fund					\$25,843,717		\$71,561,914		\$45,718,197
	Grants								
	Allowed Offsets								
Expense - FY 20/21 Local, Grants and Revolving Funds					\$208,534,253		\$265,846,292		\$57,312,039

Table of Contents

Section 1: Superintendent's Letter

Section 2: Overview

Section 3: Budget Document

Section 4: Fair Student Funding Overview

Section 5: Fair Student Funding Summaries (for all schools)

Section 6: Fair Student Funding School Site Budgets

Section 7: ESSER II and ESSER III Plans

Section 8: Grant Summary

Section 9: Staff Salaries (General Fund)

DESE Chart of Accounts dictates how we present our budget categories. The budget, account system coding and eoy reporting all tie together using these codes and categories

The General Fund budget does not include all of the additional funds like ESSER so to offer one document with all information, we added columns to show costs of districts that are not part of the General Fund

GF = General Fund	FY21 FTE	General Fund	FY21 FTE	Grants/Offsets	FY 22 FTE	General Fund	FY22 FTE	Grants/Offsets	FY22 FTE	Esser II & III
TOTAL:	449.0	\$ 21,194,332	200.0	\$ 4,465,794	512.0	\$ 21,869,839	239.0	\$ 5,019,194		
PROFESSIONAL DEVELOPMENT (2350 Series)										
Coaching/Curriculum Support (2352):										
CLSP Coordinator									1.0	\$ 100,000
Principal Mentors	0.0	\$ -	0.0	\$ 10,800	0.0	\$ -	0.0	\$ 10,800		
Academic Coaches	0.0	\$ -	1.0	\$ 90,000	0.0	\$ -	0.0	\$ -	3.0	\$ 300,000
Math Resource (Teachers) Coach	16.0	\$ 1,280,000	0.0	\$ -	15.0	\$ 1,257,000	0.0	\$ -		
Tech Instructional Support Specialists	3.0	\$ 275,054	0.0	\$ -	3.0	\$ 275,054	0.0	\$ -		
Data Inquiry Facilitator	0.0	\$ -	0.0	\$ -	0.0	\$ -	0.0	\$ -	3.0	\$ 270,000
Instructional Specialist	0.0	\$ -	0.0	\$ -	0.0	\$ -	10.0	\$ 1,087,510		
Literacy Specialist							13.0	\$ 1,239,748		
Teacher Academy:										
Teacher Academy Facilitator	0.0	\$ -	1.0	\$ 95,444	0.0	\$ -	1.0	\$ 95,444		
Teacher Academy Mentor Stipends - K-8	0.0	\$ 18,326	0.0	\$ 81,674	0.0	\$ 18,326	0.0	\$ 81,674		

We highlighted the ESSER additions in green throughout the budget to highlight those costs.

DESE Chart of Account Used to Organize LPS Budget

- 1XXX Administration Costs includes SC, Supt, Asst Supts, Districtwide Admin, Business & Finance, HR, Legal and Admin Tech
- 2XXX Instructional Costs include curriculum, instructional technology, teachers, subs, paras, professional development, instructional materials, guidance and psychology
- 3XXX Pupil Service Costs include attendance, parent services, transportation, athletics, other student activities
- 4XXX Operations and Maintenance Costs include custodial services, utilities and maintenance of grounds, building and equip
- 5XXX Employee Benefits and Fixed Costs includes health insurance and rental of buildings
- 7XXX Fixed Assets
- 9XXX Programs with Other Districts including out of district tuition payments

School Year 21-22 Budget			
Category	Student Weight	Amount	
FSF Weights			
All students	549	\$5,300	\$2,909,700
Economically disadvanta	354	\$1,855	\$656,865
Homeless	26	\$1,060	\$27,560
Low incoming performan	30	\$1,060	\$31,594
Grades PreK-3	0	\$1,855	\$0
Grade 9	0	\$4,000	\$0
ELL below Level 3	30	\$3,000	\$90,720
ELL Level 3 and above	54	\$1,500	\$80,640
SWD substantially separ	15	\$23,000	\$345,000
SWD inclusion/language	106	\$6,500	\$689,000
FSF Baseline			
ELL Baseline			\$0
SWD Baseline			\$0
General Ed Baseline			
Other FSF Policies			
Transition amount			\$196,900
Budget Exceptions			\$0
FSF Total			
			\$5,028,020
Funding from outside FSF			
Title I		\$	198,425
Other positions provided outside of FSF		\$	148,549
ESSER II Supplement		\$	67,679
Total funding			
			\$5,442,673

Comparison to previous year budget			
Year	SY20-21*	SY21-22	Projected Change
Enrollment	571	549	-22
FSF Budget	\$5,028,020	\$5,028,020	\$0
Other Funding	\$346,974	\$414,653	\$67,679
Total Budget	\$5,374,993	\$5,442,673	\$67,679
\$ per pupil	\$9,413	\$9,914	\$500
<p><i>Note: Total budget above is not exhaustive. E.g., excludes psychologists, speech pathologists, occupational therapists, ELL and STEM lead teachers, 1:1 paraprofessionals</i></p> <p><i>*Prior year actuals</i></p>			

Funding Summaries
allow all schools to
understand how their
allocation was
determined

WHAT IS FUND MANAGEMENT????

- Since Lowell Public Schools receives funds from various sources, we have to decide which of the costs will get funded by the different sources
- These decisions are based on the categorical guidelines and also on keeping the applications as clean and transparent as possible (eg. Title I does not allow us to SUPPLANT something that is required anyway. So we can only add supplemental costs to the grant)
- Rather than have multiple positions charged to Title I, we put all tutors on the grant. This keeps it simple and less narrative applications to get approved by DESE. Also, having this non-MTRS cost added allows us to save the mandatory 9% MTRS fee
- Rather than charging all of the 90 positions added through fair student funding to the ESSER grant, we moved social workers which is an allowed cost to the grant

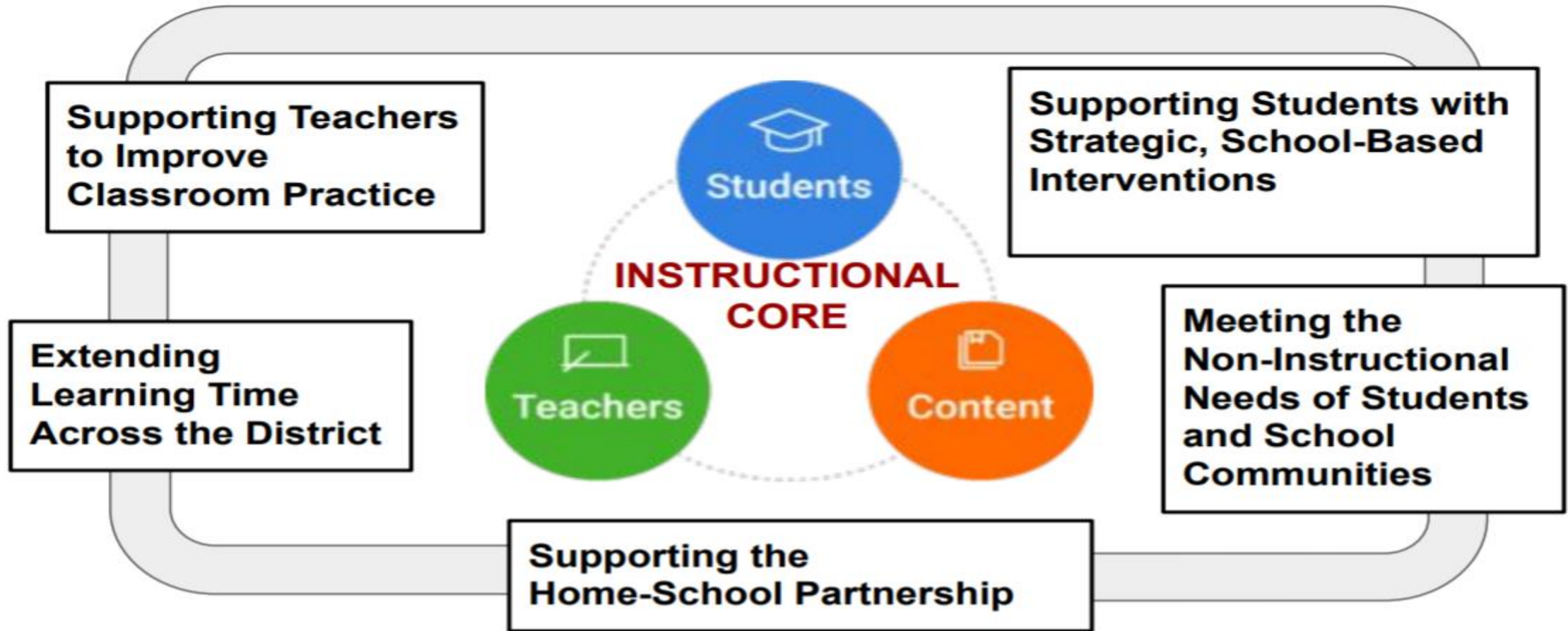
LHS Associate Head of School	1	\$	130,000.00
LHS Data Analyst	1	\$	90,000.00
Wage Study		\$	50,000.00
Admin Technology		\$	656,000.00
Early Learning Feasibility Study		\$	55,000.00
ELL District Support (SLIFE)	1	\$	120,000.00
Funded two Pre-K Classes	6	\$	299,600.00
Asst Princ to Grant	-1	\$	(117,000.00)
Clerk Adjustment		\$	89,000.00
Teachers	9	\$	1,029,842.00
Covid Costs		\$	(2,400,000.00)
Out of District Tuition		\$	340,000.00
Speech Therapists (2)	2	\$	178,000.00
Occupational Therapist	1	\$	90,000.00
ETC	1	\$	103,000.00
Paraprofessionals	16	\$	532,000.00
Asst to Facility Manager	1	\$	50,000.00
Lead PE Teacher (.5)	0.5	\$	50,000.00
Health Insurance		\$	5,300,000.00
Translation Services		\$	200,000.00
Social Worker to ESSER	-40	\$	(3,700,000.00)
Equity (anti-racism, smore, etc)		\$	46,000.00
School Based Allocations		\$	818,000.00
Districtwide Supplies & Texts		\$	500,000.00
Library Media Specialists	1	\$	84,000.00
Tutors to Title I		\$	(400,000.00)
Districtwide Band Teacher	-3	\$	(251,400.00)
Afternoon in the Arts		\$	251,400.00
SC Secretary		\$	3,500.00

**Changes to
Chapter 70 Funded
Positions and
Costs**

Virtual Academy Teachers	16	\$ 1,560,000.00
Virtual Academy Administrator	1	\$ 120,000.00
Clerk-Reengagement Center	1	\$ 48,000.00
Parent Ombudsman	1	\$ 48,000.00
Director of Technology	1	\$ 120,000.00
Lead Data Analyst	1	\$ 80,000.00
Data Analyst	3	\$ 270,000.00
Director of Alternative Ed	1	\$ 110,000.00
Deputy CAO	1	\$ 130,000.00
District Safety Coordinator	1	\$ 120,000.00
CLSP Coordinator	1	\$ 100,000.00
Climate Specialists	6	\$ 420,000.00
Student Outreach Liaison	1	\$ 50,000.00
Bilingual Family Liaisons	7	\$ 350,000.00
Parent Academy Director	1	\$ 120,000.00
Parent Academy Stipends		\$ 274,400.00
Parent Academy Supplies		\$ 85,600.00
Twilight After School Program		\$ 1,700,000.00
Summer Program		\$ 1,100,000.00
Academic Coaches	3	\$ 300,000.00
Professional Development		\$ 3,137,682.00
Digital Investment		\$ 1,500,000.00
HVAC Investment		\$ 14,960,048.00
Health		\$ 373,600.00
Social Workers	43	\$ 4,234,000.00
VA Guidance Counselor	1	\$ 110,000.00

**SPENDING PLAN
FOR ESSER II
AND ESSER III**

A Multi-Tiered Support System to Accelerate Student Learning



ESSER II AND ESSER III SPENDING SUPPORTS THESE FIVE DISTRICT INVESTMENTS TO HELP ADDRESS LEARNING LOSS